

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

1. This chapter does not cover:
 - (a) products of this chapter (other than those of heading No 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No 2103);
 - (b) sea water (heading No 2501);
 - (c) distilled or conductivity water or water of similar purity (heading No 2851);
 - (d) acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading No 2915);
 - (e) medicaments of heading No 3003 or 3004; or
 - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this chapter and of Chapters 20 and 21, the alcoholic strength by volume shall be determined at a temperature of 20 °C.
3. For the purposes of heading No 2202, the term 'non-alcoholic beverages' means beverages of an alcoholic strength by volume not exceeding 0,5 % vol. Alcoholic beverages are classified within heading Nos 2203 to 2206 or heading No 2208 as appropriate.

Subheading note

1. For the purposes of subheading 2204 10, the expression 'sparkling wine' means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bar.

Additional notes

1. Subheading 2202 10 00 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, providing they are for direct consumption as a beverage.
2. For the purposes of heading Nos 2204 and 2205 and subheading 2206 00 10:
 - (a) 'actual alcoholic strength by volume' means the number of volumes of pure alcohol contained at a temperature of 20 °C in 100 volumes of the product at that temperature;
 - (b) 'potential alcoholic strength by volume' means the number of volumes of pure alcohol at a temperature of 20 °C capable of being produced by total fermentation of the sugars contained in 100 volumes of the product at that temperature;
 - (c) 'total alcoholic strength by volume' means the sum of the actual and potential alcoholic strengths;
 - (d) 'natural alcoholic strength by volume' means the total alcoholic strength by volume of a product before any enrichment;
 - (e) '% vol' is the symbol for alcoholic strength by volume.
3. For the purposes of subheading 2204 30 10, 'grape must in fermentation' means the product derived from the fermentation of grape must, having an actual alcoholic strength by volume of more than 1 % vol and less than three-fifths of its total alcoholic strength by volume.
4. For the purposes of subheadings 2204 21 and 2204 29:
 - A. 'total dry extract' means the content in grams per litre of all the substances in a product which, under given physical conditions, do not volatilise. The total dry extract must be determined with the densimeter at 20 °C;
 - B. (a) the presence in the products falling within subheadings 2204 21 11 to 2204 21 99 and 2204 29 12 to 2204 29 99 of the quantities of total dry extract per litre indicated in I, II, III and IV does not affect their classification:
 - I. products of an actual alcoholic strength by volume of not more than 13 % vol: 90 g or less of total extract per litre;

- II. products of an actual alcoholic strength by volume of more than 13 % vol but not more than 15 % vol: 130 g or less of total dry extract per litre;
- III. products of an actual alcoholic strength by volume of more than 15 % vol but not more than 18 % vol: 130 g or less of total dry extract per litre;
- IV. products of an actual alcoholic strength by volume of more than 18 % vol but not more than 22 % vol: 330 g or less of total dry extract per litre.

Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 g/l the products are to be classified in subheadings 2204 21 99 and 2204 29 99;

(b) the above rules do not apply to products falling within subheadings 2204 21 93, 2204 21 97, 2204 29 93 and 2204 29 97.

5. Subheadings 2204 21 11 to 2204 21 99 and 2204 29 12 to 2204 29 99 shall be taken to include:

- (a) grape must with fermentation arrested by the addition of alcohol, that is to say a product:
 - having an actual alcoholic strength by volume of not less than 12 % vol but less than 15 % vol,
and
 - obtained by the addition to unfermented grape must having a natural alcoholic strength by volume of not less than 8,5 % vol of a product derived from the distillation of wine;
- (b) wine fortified for distillation, that is to say a product:
 - having an actual alcoholic strength by volume of not less than 18 % vol but not more than 24 % vol,
 - obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength by volume of 86 % vol,
and
 - having a maximum volatile acidity of 1,5 g/l, expressed as acetic acid;
- (c) liqueur wine, that is to say a product:
 - having a total alcoholic strength by volume of not less than 17,5 % vol and an actual alcoholic strength by volume of not less than 15 % vol but not more than 22 % vol,
and
 - obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine and have a minimum natural alcoholic strength by volume of 12 % vol,
 - by freezing,
 - or
 - by the addition during or after fermentation:
 - of a product derived from the distillation of wine, or
 - of concentrated grape must or, in the case of certain quality liqueur wines appearing on a list to be adopted of wines for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must, or
 - of a mixture of these products.

However, certain quality liqueur wines appearing on a list to be adopted may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength by volume of 12 % vol.

6. For the purposes of subheadings 2204 21 11 to 2204 21 78, 2204 21 81, 2204 21 82 and 2204 29 12 to 2204 29 58, 2204 29 81 and 2204 29 82, 'quality wines produced in specified regions' are wines produced in the European Community which comply with the provisions of Council Regulation (EEC) No 823/87 of 16 March 1987 laying down special provisions relating to quality wines produced in specified regions (OJ L 84, 27.3.1987, p. 59) and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations.
7. For the purposes of subheadings 2204 30 92 and 2204 30 96, 'concentrated grape must' means grape must for which the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Regulation (EEC) No 558/93) at a temperature of 20 °C is not less than 50,9 %.

8. Only vermouth and other wine of fresh grapes flavoured with plants or aromatic substances having an actual alcoholic strength by volume of not less than 7 % vol shall be regarded as products falling within heading No 2205.

9. For the purposes of subheading 2206 00 10, the expression 'piquette' means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.

10. For the purposes of subheadings 2206 00 31 and 2206 00 39, the following are regarded as 'sparkling':

- fermented beverages in bottles with 'mushroom' stoppers held in place by ties or fastenings,
- fermented beverages otherwise put up, with an excess pressure of not less than 1,5 bar, measured at a temperature of 20 °C.

11. For the purposes of subheadings 2209 00 11 and 2209 00 19, the expression 'wine vinegar' means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60 g/l, expressed as acetic acid.

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|--|---------------------------|-----------------------------|-----------------------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow: | | | | | |
| 2201 10 | — Mineral waters and aerated waters: | | | | | |
| | — — Natural mineral waters: | | | | | |
| 2201 10 11 | — — — Not carbonated | 8 | 0,7 | Free | 1 | |
| 2201 10 19 | — — — Other | 8 | 0,7 | Free | 1 | |
| | — — Other: | | | | | |
| 2201 10 91 | — — — Not carbonated | 8 | 0,7 | Free | 1 | |
| 2201 10 99 | — — — Other | 8 | 0,7 | Free | 1 | |
| 2201 90 00 | — Other | Free | Free | Free | — | |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009: | | | | | |
| 2202 10 00 | — Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 20 | 10,5 | 9,6 | 1 | |
| 2202 90 | — Other: | | | | | |
| 2202 90 10 | — — Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404 . . . | 20 | 10,5 | 9,6 | 1 | |
| | — — Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404: | | | | | |
| 2202 90 91 | — — — Less than 0,2 % | 8 + 17,1 €/ 100 kg/net | 6,7 + 14,3 €/ 100 kg/net | 6,4 + 13,7 €/ 100 kg/net | 1 | |
| 2202 90 95 | — — — 0,2 % or more but less than 2 % | 8 + 17,5 €/ 100 kg/net | 5,9 + 13 €/ 100 kg/net | 5,5 + 12,1 €/ 100 kg/net | 1 | |
| 2202 90 99 | — — — 2 % or more | 8 + 31,7 €/ 100 kg/net | 5,8 + 23 €/ 100 kg/net | 5,5 + 21,2 €/ 100 kg/net | 1 | |

| CN code | Description | Rate of duty | | | Supplementary unit | |
|-------------------|--|----------------|------------------|-------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| 2203 00 | Beer made from malt: | | | | | |
| | – In containers holding 10 litres or less: | | | | | |
| 2203 00 01 | – – In bottles | 30 | 9 | 6 | 1 | |
| 2203 00 09 | – – Other | 30 | 9 | 6 | 1 | |
| 2203 00 10 | – In containers holding more than 10 litres | 30 | 9 | 6 | 1 | |
| 2204 | Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009: | | | | | |
| 2204 10 | – Sparkling wine: | | | | | |
| | – – Of an actual alcoholic strength by volume of not less than 8,5 % vol: | | | | | |
| 2204 10 11 | – – – Champagne | 40 €/hl | 33,3 €/hl | 32 €/hl | 1 | |
| 2204 10 19 | – – – Other | 40 €/hl | 33,3 €/hl | 32 €/hl | 1 | |
| | – – Other: | | | | | |
| 2204 10 91 | – – – Asti spumante | 40 €/hl | 33,3 €/hl | 32 €/hl | 1 | |
| 2204 10 99 | – – – Other | 40 €/hl | 33,3 €/hl | 32 €/hl | 1 | |
| | – Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | |
| 2204 21 | – – In containers holding 2 litres or less: | | | | | |
| 2204 21 10 | – – – Wine other than that referred to in subheading 2204 10 in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C | 40 €/hl | 33,3 €/hl | 32 €/hl | 1 | |
| | – – – Other: | | | | | |
| | – – – – Of an actual alcoholic strength by volume not exceeding 13 % vol: | | | | | |
| | – – – – Quality wines produced in specified regions: | | | | | |
| | – – – – – White: | | | | | |
| 2204 21 11 | – – – – – Alsace | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 12 | – – – – – Bordeaux | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 13 | – – – – – Bourgogne (Burgundy) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 17 | – – – – – Val de Loire (Loire Valley) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 18 | – – – – – Mosel-Saar-Ruwer | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 19 | – – – – – Pfalz | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 22 | – – – – – Rheinhessen | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 24 | – – – – – Lazio (Latium) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 26 | – – – – – Toscana (Tuscany) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 27 | – – – – – Trentino, Alto Adige and Friuli | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|--|----------------|------------------|-------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| 2204 21 28 | - - - - - Veneto | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 32 | - - - - - Vinho Verde | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 34 | - - - - - Penedés | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 36 | - - - - - Rioja | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 37 | - - - - - Valencia | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 38 | - - - - - Other | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| | - - - - - Other: | | | | | |
| 2204 21 42 | - - - - - Bordeaux | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 43 | - - - - - Bourgogne (Burgundy) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 44 | - - - - - Beaujolais | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 46 | - - - - - Côtes du Rhône | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 47 | - - - - - Languedoc-Roussillon | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 48 | - - - - - Val de Loire (Loire Valley) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 62 | - - - - - Piemonte (Piedmont) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 66 | - - - - - Toscana (Tuscany) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 67 | - - - - - Trentino and Alto Adige | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 68 | - - - - - Veneto | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 69 | - - - - - Dão, Bairrada and Douro | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 71 | - - - - - Navarra | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 74 | - - - - - Penedés | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 76 | - - - - - Rioja | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 77 | - - - - - Valdepeñas | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 78 | - - - - - Other | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| | - - - - - Other: | | | | | |
| 2204 21 79 | - - - - - White | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 21 80 | - - - - - Other | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| | - - - - Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: | | | | | |
| | - - - - Quality wines produced in specified regions: | | | | | |
| 2204 21 81 | - - - - - White | 20,41 €/hl | 16 €/hl | 15,4 €/hl | 1 | |
| 2204 21 82 | - - - - - Other | 20,41 €/hl | 16 €/hl | 15,4 €/hl | 1 | |
| | - - - - Other: | | | | | |
| 2204 21 83 | - - - - - White | 20,41 €/hl | 16 €/hl | 15,4 €/hl | 1 | |
| 2204 21 84 | - - - - - Other | 20,41 €/hl | 16 €/hl | 15,4 €/hl | 1 | |
| | - - - - Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: | | | | | |
| 2204 21 87 | - - - - - Marsala | 24,87 €/hl | 19,4 €/hl | 18,6 €/hl | 1 | |
| 2204 21 88 | - - - - - Samos and Muscat de Lemnos | 24,87 €/hl | 19,4 €/hl | 18,6 €/hl | 1 | |
| 2204 21 89 | - - - - - Port | 21,86 €/hl | 15,4 €/hl | 14,8 €/hl | 1 | |

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|--|---------------------|---------------------|---------------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| 2204 21 91 | — — — — Madeira and Setubal muscatel | 21,86 €/hl | 15,4 €/hl | 14,8 €/hl | 1 | |
| 2204 21 92 | — — — — Sherry | 21,86 €/hl | 15,4 €/hl | 14,8 €/hl | 1 | |
| 2204 21 93 | — — — — Tokay (Aszu and Szamorodni) ⁽¹⁾ | 21,86 €/hl | 15,4 €/hl | 14,8 €/hl | 1 | |
| 2204 21 94 | — — — — Other | 24,87 €/hl | 19,4 €/hl | 18,6 €/hl | 1 | |
| | — — — Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: | | | | | |
| 2204 21 95 | — — — — Port | 23,3 €/hl | 16,5 €/hl | 15,8 €/hl | 1 | |
| 2204 21 96 | — — — — Madeira, sherry and Setubal muscatel | 23,3 €/hl | 16,5 €/hl | 15,8 €/hl | 1 | |
| 2204 21 97 | — — — — Tokay (Aszu and Szamorodni) ⁽¹⁾ | 23,3 €/hl | 16,5 €/hl | 15,8 €/hl | 1 | |
| 2204 21 98 | — — — — Other | 27,77 €/hl | 21,8 €/hl | 20,9 €/hl | 1 | |
| 2204 21 99 | — — — Of an actual alcoholic strength by volume exceeding 22 % vol | 2,33 €/ % vol/hl | 1,82 €/ % vol/hl | 1,75 €/ % vol/hl | 1 | |
| 2204 29 | — — Other: | | | | | |
| 2204 29 10 | — — Wine other than that referred to in subheading 2204 10 in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C | 40 €/hl | 33,3 €/hl | 32 €/hl | 1 | |
| | — — Other: | | | | | |
| | — — — Of an actual alcoholic strength by volume not exceeding 13 % vol: | | | | | |
| | — — — Quality wines produced in specified regions: | | | | | |
| | — — — — White: | | | | | |
| 2204 29 12 | — — — — — Bordeaux | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 13 | — — — — — Bourgogne (Burgundy) | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 17 | — — — — — Val de Loire (Loire Valley) | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 18 | — — — — — Other | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| | — — — — Other: | | | | | |
| 2204 29 42 | — — — — — Bordeaux | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 43 | — — — — — Bourgogne (Burgundy) | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 44 | — — — — — Beaujolais | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 46 | — — — — — Côtes-du-Rhône | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 47 | — — — — — Languedoc-Roussillon | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 48 | — — — — — Val de Loire (Loire Valley) | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 58 | — — — — — Other | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|--|---------------------|---------------------|---------------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| | — — — — Other: | | | | | |
| | — — — — White: | | | | | |
| 2204 29 62 | — — — — Sicilia (Sicily) | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 64 | — — — — Veneto | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 65 | — — — — Other | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| | — — — — Other: | | | | | |
| 2204 29 71 | — — — — Puglia (Apuglia) | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 72 | — — — — Sicilia (Sicily) | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| 2204 29 75 | — — — — Other | 13,16 €/hl | 10,3 €/hl | 9,9 €/hl | 1 | |
| | — — — Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: | | | | | |
| | — — — Quality wines produced in specified regions: | | | | | |
| 2204 29 81 | — — — — White | 16,06 €/hl | 12,6 €/hl | 12,1 €/hl | 1 | |
| 2204 29 82 | — — — — Other | 16,06 €/hl | 12,6 €/hl | 12,1 €/hl | 1 | |
| | — — — — Other: | | | | | |
| 2204 29 83 | — — — — White | 16,06 €/hl | 12,6 €/hl | 12,1 €/hl | 1 | |
| 2204 29 84 | — — — — Other | 16,06 €/hl | 12,6 €/hl | 12,1 €/hl | 1 | |
| | — — — Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: | | | | | |
| 2204 29 87 | — — — — Marsala | 20,41 €/hl | 16 €/hl | 15,4 €/hl | 1 | |
| 2204 29 88 | — — — — Samos and Muscat de Lemnos | 20,41 €/hl | 16 €/hl | 15,4 €/hl | 1 | |
| 2204 29 89 | — — — — Port | 17,51 €/hl | 12,6 €/hl | 12,1 €/hl | 1 | |
| 2204 29 91 | — — — — Madeira and Setubal muscatel | 17,51 €/hl | 12,6 €/hl | 12,1 €/hl | 1 | |
| 2204 29 92 | — — — — Sherry | 17,51 €/hl | 12,6 €/hl | 12,1 €/hl | 1 | |
| 2204 29 93 | — — — — Tokay (Aszu and Szamorodni) (¹) | 17,51 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 29 94 | — — — — Other | 20,41 €/hl | 16 €/hl | 15,4 €/hl | 1 | |
| | — — — Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: | | | | | |
| 2204 29 95 | — — — — Port | 18,96 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 29 96 | — — — — Madeira, sherry and Setubal muscatel | 18,96 €/hl | 13,7 €/hl | 13,1 €/hl | 1 | |
| 2204 29 97 | — — — — Tokay (Aszu and Szamorodni) (¹) | 18,96 €/hl | 14,8 €/hl | 14,2 €/hl | 1 | |
| 2204 29 98 | — — — — Other | 27,77 €/hl | 21,8 €/hl | 20,9 €/hl | 1 | |
| 2204 29 99 | — — — Of an actual alcoholic strength by volume exceeding 22 % vol | 2,33 €/ % vol/hl | 1,82 €/ % vol/hl | 1,75 €/ % vol/hl | 1 | |

(¹) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|--|----------------------------------|------------------------------------|------------------------------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| 2204 30 | – Other grape must: | | | | | |
| 2204 30 10 | – – In fermentation or with fermentation arrested otherwise than by the addition of alcohol | 40 | 33,3 | 32 | 1 | |
| | – – Other: | | | | | |
| | – – – Of a density of 1,33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol: | | | | | |
| 2204 30 92 | – – – – Concentrated | (¹) | (¹) | (¹) | 1 | |
| 2204 30 94 | – – – – Other | (¹) | (¹) | (¹) | 1 | |
| | – – – Other: | | | | | |
| 2204 30 96 | – – – – Concentrated | (¹) | (¹) | (¹) | 1 | |
| 2204 30 98 | – – – – Other | (¹) | (¹) | (¹) | 1 | |
| 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: | | | | | |
| 2205 10 | – In containers holding 2 litres or less: | | | | | |
| 2205 10 10 | – – Of an actual alcoholic strength by volume of 18 % vol or less | 17 €/hl | 11,9 €/hl | 10,9 €/hl | 1 | |
| 2205 10 90 | – – Of an actual alcoholic strength by volume exceeding 18 % vol | 1,4 €/ % vol/hl + 10 €/ hl | 1 €/ % vol/hl + 7 €/hl | 0,9 €/ % vol/hl + 6,4 €/ hl | 1 | |
| 2205 90 | – Other: | | | | | |
| 2205 90 10 | – – Of an actual alcoholic strength by volume of 18 % vol or less | 14 €/hl | 9,8 €/hl | 9 €/hl | 1 | |
| 2205 90 90 | – – Of an actual alcoholic strength by volume exceeding 18 % vol | 1,4 €/ % vol/hl | 1 €/ % vol/hl | 0,9 €/ % vol/hl | 1 | |
| 2206 00 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included: | | | | | |
| 2206 00 10 | – Piquette | 1,6 €/ % vol/hl MIN 9 €/hl | 1,4 €/ % vol/hl MIN 7,5 €/hl | 1,3 €/ % vol/hl MIN 7,2 €/hl | 1 | |
| | – Other: | | | | | |
| | – – Sparkling: | | | | | |
| 2206 00 31 | – – – Cider and perry | 30 €/hl | 21 €/hl | 19,2 €/hl | 1 | |
| 2206 00 39 | – – – Other | 30 €/hl | 21 €/hl | 19,2 €/hl | 1 | |

(¹) See Annex 2.

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|---|---------------------------------|------------------|-------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| | – – Still, in containers holding: – – – 2 litres or less: | | | | | |
| 2206 00 51 | – – – – Cider and perry | 12 €/hl | 8,4 €/hl | 7,7 €/hl | 1 | |
| 2206 00 59 | – – – – Other | 12 €/hl | 8,4 €/hl | 7,7 €/hl | 1 | |
| | – – – More than 2 litres: | | | | | |
| 2206 00 81 | – – – – Cider and perry | 9 €/hl | 6,3 €/hl | 5,76 €/hl | 1 | |
| 2206 00 89 | – – – – Other | 9 €/hl | 6,3 €/hl | 5,76 €/hl | 1 | |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength: | | | | | |
| 2207 10 00 | – Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher | 30 €/hl | 21 €/hl | 19,2 €/hl | 1 | |
| 2207 20 00 | – Ethyl alcohol and other spirits, denatured, of any strength | 16 €/hl | 11,2 €/hl | 10,2 €/hl | 1 | |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages: | | | | | |
| 2208 20 | – Spirits obtained by distilling grape wine or grape marc: – – In containers holding 2 litres or less: | | | | | |
| 2208 20 12 | – – – Cognac | 1,6 €/ % vol/hl + 10 €/hl | Free | Free | l alc. 100 % | |
| 2208 20 14 | – – – Armagnac | 1,6 €/ % vol/hl + 10 €/hl | Free | Free | l alc. 100 % | |
| 2208 20 26 | – – – Grappa | 1,6 €/ % vol/hl + 10 €/hl | Free | Free | l alc. 100 % | |
| 2208 20 27 | – – – Brandy de Jerez | 1,6 €/ % vol/hl + 10 €/hl | Free | Free | l alc. 100 % | |
| 2208 20 29 | – – – Other | 1,6 €/ % vol/hl + 10 €/hl | Free | Free | l alc. 100 % | |
| | – – In containers holding more than 2 litres: | | | | | |
| 2208 20 40 | – – – Raw distillate | 1,6 €/ % vol/hl | Free | Free | l alc. 100 % | |

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|---|-----------------------------|------------------|-------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| | — — — Other: | | | | | |
| 2208 20 62 | — — — — Cognac | 1,6 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| 2208 20 64 | — — — — Armagnac | 1,6 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| 2208 20 86 | — — — — Grappa | 1,6 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| 2208 20 87 | — — — — Brandy de Jerez | 1,6 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| 2208 20 89 | — — — — Other | 1,6 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| 2208 30 | — Whiskies: | | | | | |
| | — — Bourbon whiskey, in containers holding: | | | | | |
| 2208 30 11 | — — — 2 litres or less | 0,4 €/ % vol/hl + 3 €/hl | Free | Free | 1 alc. 100 % | |
| 2208 30 19 | — — — More than 2 litres | 0,4 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| | — — Scotch whisky: | | | | | |
| | — — Malt whisky, in containers holding: | | | | | |
| 2208 30 32 | — — — — 2 litres or less | 0,4 €/ % vol/hl + 3 €/hl | Free | Free | 1 alc. 100 % | |
| 2208 30 38 | — — — — More than 2 litres | 0,4 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| | — — Blended whisky, in containers holding: | | | | | |
| 2208 30 52 | — — — — 2 litres or less | 0,4 €/ % vol/hl + 3 €/hl | Free | Free | 1 alc. 100 % | |
| 2208 30 58 | — — — — More than 2 litres | 0,4 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| | — — — Other, in containers holding: | | | | | |
| 2208 30 72 | — — — — 2 litres or less | 0,4 €/ % vol/hl + 3 €/hl | Free | Free | 1 alc. 100 % | |
| 2208 30 78 | — — — — More than 2 litres | 0,4 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| | — — Other, in containers holding: | | | | | |
| 2208 30 82 | — — — — 2 litres or less | 0,4 €/ % vol/hl + 3 €/hl | Free | Free | 1 alc. 100 % | |
| 2208 30 88 | — — — — More than 2 litres | 0,4 €/ % vol/hl | Free | Free | 1 alc. 100 % | |

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|--|----------------------------------|---|--|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| 2208 40 | – Rum and tafia: | | | | | |
| | – – In containers holding 2 litres or less: | | | | | |
| 2208 40 11 | – – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance) . . . | 1 €/ % vol/hl + 5 €/hl | 0,65 €/ % vol/hl + 3,5 €/ hl | 0,6 €/ % vol/hl + 3,2 €/ hl | 1 alc. 100 % | |
| | – – – Other: | | | | | |
| 2208 40 31 | – – – – Of a value exceeding 7,9 € per litre of pure alcohol | 1 €/ % vol/hl + 5 €/hl | 0,65 €/ % vol/hl + 3,5 €/ hl ⁽¹⁾ | 0,6 €/ % vol/hl + 3,2 €/ hl ⁽¹⁾ | 1 alc. 100 % | |
| 2208 40 39 | – – – – Other | 1 €/ % vol/hl + 5 €/hl | 0,65 €/ % vol/hl + 3,5 €/ hl | 0,6 €/ % vol/hl + 3,2 €/ hl | 1 alc. 100 % | |
| | – – In containers holding more than 2 litres: | | | | | |
| 2208 40 51 | – – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance) . . . | 1 €/ % vol/hl | 0,65 €/ % vol/hl | 0,6 €/ % vol/hl | 1 alc. 100 % | |
| | – – – Other: | | | | | |
| 2208 40 91 | – – – – Of a value exceeding 2 € per litre of pure alcohol | 1 €/ % vol/hl | 0,65 €/ % vol/hl ⁽¹⁾ | 0,6 €/ % vol/hl ⁽¹⁾ | 1 alc. 100 % | |
| 2208 40 99 | – – – – Other | 1 €/ % vol/hl | 0,65 €/ % vol/hl | 0,6 €/ % vol/hl | 1 alc. 100 % | |
| 2208 50 | – Gin and Geneva: | | | | | |
| | – – Gin, in containers holding: | | | | | |
| 2208 50 11 | – – – 2 litres or less | 1 €/ % vol/hl + 5 €/hl | Free | Free | 1 alc. 100 % | |
| 2208 50 19 | – – – More than 2 litres | 1 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| | – – Geneva, in containers holding: | | | | | |
| 2208 50 91 | – – – 2 litres or less | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | 1 alc. 100 % | |
| 2208 50 99 | – – – More than 2 litres | 1,6 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| 2208 60 | – Vodka: | | | | | |
| | – – Of an alcoholic strength by volume of 45,4 % vol or less in containers holding: | | | | | |
| 2208 60 11 | – – – 2 litres or less | 1,3 €/ % vol/hl + 5 €/hl | Free | Free | 1 alc. 100 % | |

⁽¹⁾ WTO tariff quota: see Annex 7.

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|---|----------------------------------|------------------|-------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| 2208 60 19 | — — — More than 2 litres | 1,3 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| | — — Of an alcoholic strength by volume of more than 45,4 % vol in containers holding: | | | | | |
| 2208 60 91 | — — — 2 litres or less | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | 1 alc. 100 % | |
| 2208 60 99 | — — — More than 2 litres | 1,6 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| 2208 70 | — Liqueurs and cordials: | | | | | |
| 2208 70 10 | — — In containers holding 2 litres or less | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | 1 alc. 100 % | |
| 2208 70 90 | — — In containers holding more than 2 litres | 1,6 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| 2208 90 | — Other: | | | | | |
| | — — Arrack, in containers holding: | | | | | |
| 2208 90 11 | — — — 2 litres or less | 1 €/ % vol/hl + 5 €/hl | Free | Free | 1 alc. 100 % | |
| 2208 90 19 | — — — More than 2 litres | 1 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| | — — Plum, pear or cherry spirit (excluding liqueurs), in containers holding: | | | | | |
| 2208 90 33 | — — — 2 litres or less | 1,3 €/ % vol/hl + 5 €/hl | Free | Free | 1 alc. 100 % | |
| 2208 90 38 | — — — More than 2 litres | 1,3 €/ % vol/hl | Free | Free | 1 alc. 100 % | |
| | — — Other spirits and other spirituous beverages, in containers holding: | | | | | |
| | — — — 2 litres or less: | | | | | |
| 2208 90 41 | — — — — Ouzo | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | 1 alc. 100 % | |
| | — — — — Other: | | | | | |
| | — — — — — Spirits (excluding liqueurs): | | | | | |
| | — — — — — Distilled from fruit: | | | | | |
| 2208 90 45 | — — — — — Calvados | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | 1 alc. 100 % | |
| 2208 90 48 | — — — — — Other | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | 1 alc. 100 % | |

| CN code | Description | Rate of duty | | | Supplementary unit | |
|------------|--|----------------------------------|-----------------------------|---------------------------------|--------------------|--|
| | | autonomous (%) | conventional (%) | | | |
| | | | 1/1 - 30/6 | 1/7 - 31/12 | | |
| 1 | 2 | 3 | 4a | 4b | 5 | |
| | — — — — Other: | | | | | |
| 2208 90 52 | — — — — Korn | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | l alc. 100 % | |
| 2208 90 57 | — — — — Other | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | l alc. 100 % | |
| 2208 90 69 | — — — — Other spirituous beverages | 1,6 €/ % vol/hl + 10 €/ hl | Free | Free | l alc. 100 % | |
| | — — More than 2 litres: | | | | | |
| | — — — Spirits (excluding liqueurs): | | | | | |
| 2208 90 71 | — — — — Distilled from fruit | 1,6 €/ % vol/hl | Free | Free | l alc. 100 % | |
| 2208 90 74 | — — — — Other | 1,6 €/ % vol/hl | Free | Free | l alc. 100 % | |
| 2208 90 78 | — — — Other spirituous beverages | 1,6 €/ % vol/hl | Free | Free | l alc. 100 % | |
| | — — Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding: | | | | | |
| 2208 90 91 | — — — 2 litres or less | 1,6 €/ % vol/hl + 10 €/ hl | 1,1 €/ % vol/hl + 7 €/hl | 1 €/ % vol/hl + 6,4 €/ hl | l alc. 100 % | |
| 2208 90 99 | — — — More than 2 litres | 1,6 €/ % vol/hl | 1,1 €/ % vol/hl | 1 €/ % vol/hl | l alc. 100 % | |
| 2209 00 | Vinegar and substitutes for vinegar obtained from acetic acid: | | | | | |
| | — Wine vinegar, in containers holding: | | | | | |
| 2209 00 11 | — — 2 litres or less | 8 €/hl | 6,7 €/hl | 6,4 €/hl | 1 | |
| 2209 00 19 | — — More than 2 litres | 6 €/hl | 5 €/hl | 4,8 €/hl | 1 | |
| | — Other, in containers holding: | | | | | |
| 2209 00 91 | — — 2 litres or less | 8 €/hl | 5,6 €/hl | 5,12 €/hl | 1 | |
| 2209 00 99 | — — More than 2 litres | 6 €/hl | 4,2 €/hl | 3,84 €/hl | 1 | |